

ENROLLMENT CATEGORIES	10-15-2014 ACTUAL	10-15-2015 ACTUAL	10-15-2016 ESTIMATE
Pupils On Roll Regular Full-Time	416.0	433.0	448.0
Pupils On Roll Special Ed Full-Time	64.0	68.0	73.0
Pupils On Roll SUBTOTAL	480.0	501.0	521.0
Pupils in Private School Placements	2.0	1.0	0.0
Pupils Sent to Other Districts Regular	0.0	2.0	1.0
Pupils Received	5.0	6.0	1.0

Budget Category	Account	2014-15 Actual	2015-16 Revised	2016-17 Anticipated
Operating Budget:				
Revenues from Local Sources:				
Local Tax Levy	10-1210	7,111,434	7,253,662	7,398,735
Total Tuition	10-1300	38,639	82,075	103,631
Unrestricted Miscellaneous Revenues	10-1XXX	3,213	0	0
Interest Earned On Maintenance Reserve	10-1XXX	0	5	5
Interest Earned On Capital Reserve Funds	10-1XXX	0	5	5
Subtotal - Revenues From Local Sources		7,153,286	7,335,747	7,502,376
Revenues from State Sources:				
Categorical Transportation Aid	10-3121	4,977	4,977	5,422
Extraordinary Aid	10-3131	14,295	0	0
Categorical Special Education Aid	10-3132	211,500	211,500	211,198
Categorical Security Aid	10-3177	6,870	6,870	7,973
Adjustment Aid	10-3178	2,810	0	2,810
Parcc Readiness Aid	10-3181		0	4,620
Per Pupil Growth Aid	10-3182		0	4,620
Professional Learning Community Aid	10-3183		0	5,000
Other State Aids	10-3XXX	12,574	12,050	0
Subtotal - Revenues From State Sources		253,026	235,397	241,643
Budgeted Fund Balance - Operating Budget	10-303	0	79,387	216,106
Other Financing Sources	10-5XXX	1,785	0	0
Adjustment For Prior Year Encumbrances		0	26,797	0
Actual Revenues (Over)/Under Expenditures		-99,163	0	0
Total Operating Budget		7,308,934	7,677,328	7,960,125
Grants and Entitlements:				
Revenues from State Sources:				

Budget Category	Account	2014-15 Actual	2015-16 Revised	2016-17 Anticipated
Other Restricted Entitlements	20-32XX	12,490	21,119	0
Total Revenues From State Sources		12,490	21,119	0
Revenues from Federal Sources:				
Title I	20-4411-4416	0	13,060	0
Title II	20-4451-4455	6,943	6,999	5,599
I.D.E.A. Part B (Handicapped)	20-4420-4429	124,153	123,727	98,982
Total Revenues From Federal Sources		131,096	143,786	104,581
Total Grants And Entitlements		143,586	164,905	104,581
Repayment of Debt:				
Revenues from Local Sources:				
Local Tax Levy	40-1210	538,651	543,606	250,757
Total Revenues From Local Sources		538,651	543,606	250,757
Budgeted Fund Balance	40-303	0	2,001	0
Total Local Repayment Of Debt		538,651	545,607	250,757
Total Repayment Of Debt		538,651	545,607	250,757
Total Revenues/Sources		7,991,171	8,387,840	8,315,463
Total Revenues/Sources Net of Transfers		7,991,171	8,387,840	8,315,463

Budget Category	Account	2014-15 Actual	2015-16 Revised	2016-17 Anticipated
General Current Expense:				
Instruction:				
Regular Programs - Instruction	11-1XX-100-XXX	2,755,286	2,907,233	3,042,712
Special Education - Instruction	11-2XX-100-XXX	661,831	795,673	832,280
School-Spon. Co/Extra Curr. Actvts. - Inst	11-401-100-XXX	18,122	14,992	19,256
School-Sponsored Athletics - Instruction	11-402-100-XXX	22,890	20,000	20,000
Other Supplemental/At-Risk Programs	11-424-XXX-XXX	57,897	57,945	58,445
Support Services:				
Undistributed Expenditures - Instruction (Tuition)	11-000-100-XXX	53,350	15,160	13,100
Undist. Expend.-Attendance And Social Work	11-000-211-XXX	21,595	23,911	26,147
Undist. Expenditures - Health Services	11-000-213-XXX	87,140	98,105	102,445
Undist. Expend.-Speech, OT, PT And Related Svcs	11-000-216-XXX	204,189	212,055	261,882
Undist Expend-Oth Supp Serv Std-Extra Serv	11-000-217-XXX	40,696	12,000	12,000
Undist. Expenditures - Guidance	11-000-218-XXX	58,681	63,145	65,295
Undist. Expenditures - Child Study Teams	11-000-219-XXX	378,622	383,421	392,840
Undist. Expend.-Improv. Of Inst. Serv.	11-000-221-XXX	81,248	80,600	87,296
Undist. Expend.-Edu. Media Serv./Library	11-000-222-XXX	83,774	94,547	97,734
Undist. Expend.-Instr. Staff Training Serv.	11-000-223-XXX	37,092	35,373	46,200
Undist. Expend.-Support Serv.-Gen. Admin.	11-000-230-XXX	319,649	354,543	366,165
Undist. Expend.-Support Serv.-School Admin.	11-000-240-XXX	101,839	100,573	109,066
Undist. Expend. - Central Services	11-000-251-XXX	268,047	290,284	298,955
Undist. Expend. - Admin. Info Technology	11-000-252-XXX	42,738	53,935	44,901
Undist. Expend.-Oper. And Maint. Of Plant Serv.	11-000-26X-XXX	658,936	622,221	633,146
Undist. Expend.-Student Transportation Serv.	11-000-270-XXX	110,918	78,148	51,606
Personal Services - Employee Benefits	11-XXX-XXX-2XX	1,069,050	1,258,211	1,259,364
Total Undistributed Expenditures		3,617,564	3,776,232	3,868,142
Interest Earned On Maintenance Reserve	10-606	0	5	5
Total General Current Expense		7,133,590	7,572,080	7,840,840

Budget Category	Account	2014-15 Actual	2015-16 Revised	2016-17 Anticipated
Capital Expenditures:				
Equipment	12-XXX-XXX-730	20,786	0	0
Facilities Acquisition And Const. Serv.	12-000-400-XXX	154,558	105,243	119,280
Interest Deposit To Capital Reserve	10-604	0	5	5
Total Capital Outlay		175,344	105,248	119,285
General Fund Grand Total		7,308,934	7,677,328	7,960,125
Special Grants and Entitlements:				
Other State Projects:				
Nonpublic Textbooks	20-XXX-XXX-XXX	773	2,684	0
Nonpublic Handicapped Services	20-XXX-XXX-XXX	6,938	11,808	0
Nonpublic Nursing Services	20-XXX-XXX-XXX	3,343	4,230	0
Nonpublic Technology Initiative	20-XXX-XXX-XXX	1,436	1,222	0
Nonpublic Security Aid	20-XXX-XXX-XXX	0	1,175	0
Total Other State Projects		12,490	21,119	0
Total State Projects	20-XXX-XXX-XXX	12,490	21,119	0
Federal Projects:				
Title I	20-XXX-XXX-XXX	0	13,060	0
Title II	20-XXX-XXX-XXX	6,943	6,999	5,599
I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	124,153	123,727	98,982
Total Federal Projects	20-XXX-XXX-XXX	131,096	143,786	104,581
Total Special Revenue Funds		143,586	164,905	104,581
Repayment of Debt:				
Total Regular Debt Service	40-701-510-XXX	538,651	545,607	250,757
Total Debt Service Funds		538,651	545,607	250,757
Total Expenditures/Appropriations		7,991,171	8,387,840	8,315,463
Total Expenditures Net of Transfers		7,991,171	8,387,840	8,315,463

Budget Category	Audited Balance 6-30-2014	Audited Balance 6-30-2015	Estimated Balance 6-30-2016	Estimated Balance 6-30-2017
Unrestricted:				
--General Operating Budget	276,796	269,730	266,935	250,000
--Repayment of Debt	2,001	2,001	0	0
Restricted for Specific Purposes - General Operating Budget:				
--Capital Reserve	70,000	80,000	80,005	80,010
--Adult Education Programs	0	0	0	0
--Maintenance Reserve	170,000	170,000	170,005	170,010
--Legal Reserve	184,519	275,763	199,171	0
--Tuition Reserve	0	0	0	0
--Current Expense Emergency Reserve	0	0	0	0
--Impact Aid Reserve for General Expenses (Sections 8002 and 8003)	0	0	0	0
--Impact Aid Reserve for Capital Expenses (Sections 8007 and 8008)	0	0	0	0
Repayment of Debt:				
--Restricted for Repayment of Debt	0	0	0	0

Per Pupil Cost Calculations	2013-14 Actual Costs	2014-15 Actual Costs	2015-16 Original Budget	2015-16 Revised Budget	2016-17 Proposed Budget
Total Budgetary Comparative Per Pupil Cost	\$14,804	\$14,644	\$15,444	\$14,928	\$14,925
Total Classroom Instruction	\$8,511	\$8,607	\$9,531	\$9,348	\$9,237
Classroom-Salaries and Benefits	\$7,511	\$7,735	\$8,681	\$8,581	\$8,304
Classroom-General Supplies and Textbooks	\$639	\$562	\$515	\$450	\$578
Classroom-Purchased Services	\$362	\$311	\$335	\$317	\$355
Total Support Services	\$2,687	\$2,630	\$2,603	\$2,327	\$2,470
Support Services-Salaries and Benefits	\$2,228	\$2,286	\$2,034	\$1,926	\$1,959
Total Administrative Costs	\$1,754	\$1,775	\$1,795	\$1,813	\$1,813
Administration Salaries and Benefits	\$1,317	\$1,280	\$1,269	\$1,231	\$1,289
Total Operations and Maintenance of Plant	\$1,784	\$1,526	\$1,440	\$1,365	\$1,329
Operations and Maintenance-Salaries and Benefits	\$748	\$767	\$745	\$695	\$702
Board Contribution to Food Services	\$0	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$68	\$106	\$74	\$74	\$77
Total Equipment Costs	\$0	\$44	\$0	\$0	\$0
Legal Costs	\$159	\$146	\$125	\$120	\$115
Employee Benefits as a percentage of salaries*	28.59%	22.63%	26.05%	25.13%	24.48%

*Does not include pension and social security paid by the State on-behalf of the district.

**Federal and State funds in the blended resource school-based budgets.

The information presented in columns 1 through 3 as well as the related descriptions of the per pupil cost calculations are contained in the Taxpayers' Guide to Education Spending (formerly the Comparative Spending Guide) and can be found on the Department of Education's Internet website: <http://www.state.nj.us/education/guide/>. This publication is also available in the board office and public libraries. The same calculations were performed using the 2015-16 revised appropriations and the 2016-17 budgeted appropriations presented in this advertised budget. Total Budgetary Comparative Per Pupil Cost is defined as current expense exclusive of tuition expenditures, transportation, residential costs, and judgments against the school district. For all years it also includes the restricted entitlement aids. With the exception of Total Equipment Cost, each of the other per pupil cost calculations presented is a component of the total comparative per pupil cost, although all components are not shown.

Item	Line Number	Source	Amount	Explanation
1	140	Parents/Guardians	54,050	Preschool Tuition Students as per current registrations for 9/16
1	150	Manasquan School District	37,581	Estimated tuition and services for a special education student in the ABA Program
2	140	Parents/Guardians	12,000	Academic Camp that is run on a tuition basis. Estimated tuition is base on students that are currently signed up for the summer program.

Shared Service Category Type	Shared Service Category Description	Amount Saved (Optional)
Food Services	Satellite lunches from RBR	0
Others	MOESC Cooperative Purchasing, Transportation, Services as needed	0
Others	MRESC Cooperative Purchasing	0
Others	EIRC Cooperative Purchasing	0
Others	ACES & ACT as required	0
Others	MOCSSIF JIF	0
Others	Educational Data Cooperative Purchasing	0
Transportation Services, including Fuel	Fuel Sharing with the Shrewsbury Borough	0
Municipal/Public Works	Ongoing agreement to assist in snow removal, preparation of sports fields, shared purchasing, school safety (crossing guards)	0

A. Estimated 16-17 School Tax Rate	
WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS	
(A) General Fund School Levy	7,398,735
(B) Estimated Net Taxable Valuation (as of 10/01/15)	1,067,953,717
(C) Estimated 16-17 General Fund School Tax Rate=(A)/(B)x100	0.6928
WITH REPAYMENT OF DEBT AND ADJUSTMENTS	
(D) Total School Levy	7,649,492
(E) Estimated Net Taxable Valuation (as of 10/01/15)	1,067,953,717
(F) Estimated 16-17 Total School Tax Rate=(D)/(E)x100	0.7163

B. Estimated 16-17 Equalized School Tax Rate	
WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS	
(G) General Fund School Levy	7,398,735
(H) Estimated Equalized Valuation (as of 10/01/15)	1,120,448,571
(I) Estimated 16-17 Equalized General Fund School Tax Rate=(G)/(H)x100	0.6603
WITH REPAYMENT OF DEBT AND ADJUSTMENTS	
(J) Total School Levy	7,649,492
(K) Estimated Equalized Valuation (as of 10/01/15)	1,120,448,571
(L) Estimated 16-17 Equalized Total School Tax Rate=(J)/(K)x100	0.6827

NAME=Brent MacConnell

CATEGORY	MEASURE
Job Title	Superintendent
Job Title II	Principal
Base Annual Salary Amount	\$135,000
Full-Time Equivalent (FTE)	1.0
Shared with Another District?	N
Shared County	
Shared District	
Job Title Other District	
Member of Collective Bargaining Unit (CBU)?	N
Beginning Date of Contract	07/01/10
End Date of Contract	06/30/19
Contracted Number of Annual Work Days	260
Contracted Number of Annual Vacation Days	25
Contracted Number of Annual Sick Days	12
Contracted Number of Annual Personal Days	4
Contracted Number of Annual Consulting Days	0
Number of Other Contracted Non-Working Days	92
Description of Other Contracted Non-Working Days	
Total Allowances Amount	\$1,500
Total Bonuses Amount	\$20,238
Total Stipends Amount	\$0
District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	\$0
District Contributions Above Teacher Contract for Retirement Plans	\$0
Total Contractual Post-Employment Benefit Amount	\$15,000
Contractual Post-Employment Benefit Description of Payout of Sick days	Upon Separation after 5 yrs. or retirement
Contractual Post-Employment Benefit Description of Payout of Vacation days	No Vacation day payout.
Contractual Post-Employment Benefit Description of Payout of Personal days	No Personal Day Payout
Contractual Post-Employment Benefit Description of Other Benefits 1	
Contractual Post-Employment Benefit Description of Other Benefits 2	
Contractual Post-Employment Benefit Description of Other Benefits 3	

NAME=Brent MacConnell

CATEGORY	MEASURE
Total Other/In-Kind Remuneration Amount	\$0
Description of Other/In-Kind Remuneration Annual Option to Buyback Sick Time in Cash	
Description of Other/In-Kind Remuneration Annual Option to Buyback Vacation Time in Cash	
Description of Other/In-Kind Remuneration Annual Option to Buyback Personal Time in Cash	
Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 1	
Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 2	
Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 3	
Additional Comment 1	
Additional Comment 2	
Additional Comment 3	

NAME=Debi Avento

CATEGORY	MEASURE
Job Title	Business Administrator
Job Title II	Board Secretary
Base Annual Salary Amount	\$129,745
Full-Time Equivalent (FTE)	1.0
Shared with Another District?	N
Shared County	
Shared District	
Job Title Other District	
Member of Collective Bargaining Unit (CBU)?	N
Beginning Date of Contract	07/01/15
End Date of Contract	06/30/16
Contracted Number of Annual Work Days	260
Contracted Number of Annual Vacation Days	20
Contracted Number of Annual Sick Days	12
Contracted Number of Annual Personal Days	4
Contracted Number of Annual Consulting Days	0
Number of Other Contracted Non-Working Days	92
Description of Other Contracted Non-Working Days	
Total Allowances Amount	\$5,200
Total Bonuses Amount	\$0
Total Stipends Amount	\$0
District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	\$0
District Contributions Above Teacher Contract for Retirement Plans	\$0
Total Contractual Post-Employment Benefit Amount	\$15,000
Contractual Post-Employment Benefit Description of Payout of Sick days	Payable upon separation or retirement
Contractual Post-Employment Benefit Description of Payout of Vacation days	No vacation day payout
Contractual Post-Employment Benefit Description of Payout of Personal days	No Personal Day Payout
Contractual Post-Employment Benefit Description of Other Benefits 1	
Contractual Post-Employment Benefit Description of Other Benefits 2	
Contractual Post-Employment Benefit Description of Other Benefits 3	

NAME=Debi Avento

CATEGORY	MEASURE
Total Other/In-Kind Remuneration Amount	\$0
Description of Other/In-Kind Remuneration Annual Option to Buyback Sick Time in Cash	
Description of Other/In-Kind Remuneration Annual Option to Buyback Vacation Time in Cash	
Description of Other/In-Kind Remuneration Annual Option to Buyback Personal Time in Cash	
Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 1	
Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 2	
Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 3	
Additional Comment 1	
Additional Comment 2	
Additional Comment 3	

NAME=Erica Reynolds

CATEGORY	MEASURE
Job Title	Coordinator/Director/Manager/Supervisor
Job Title II	Curriculum Supervisor
Base Annual Salary Amount	\$77,100
Full-Time Equivalent (FTE)	1.0
Shared with Another District?	N
Shared County	
Shared District	
Job Title Other District	
Member of Collective Bargaining Unit (CBU)?	N
Beginning Date of Contract	07/01/15
End Date of Contract	06/30/16
Contracted Number of Annual Work Days	260
Contracted Number of Annual Vacation Days	20
Contracted Number of Annual Sick Days	12
Contracted Number of Annual Personal Days	4
Contracted Number of Annual Consulting Days	0
Number of Other Contracted Non-Working Days	92
Description of Other Contracted Non-Working Days	
Total Allowances Amount	\$1,000
Total Bonuses Amount	\$0
Total Stipends Amount	\$0
District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	\$0
District Contributions Above Teacher Contract for Retirement Plans	\$0
Total Contractual Post-Employment Benefit Amount	\$15,000
Contractual Post-Employment Benefit Description of Payout of Sick days	Up to: after 5yrs. & Separation or Retirement
Contractual Post-Employment Benefit Description of Payout of Vacation days	No Vacation Day payout
Contractual Post-Employment Benefit Description of Payout of Personal days	No Personal Day Payout
Contractual Post-Employment Benefit Description of Other Benefits 1	
Contractual Post-Employment Benefit Description of Other Benefits 2	
Contractual Post-Employment Benefit Description of Other Benefits 3	

NAME=Erica Reynolds

CATEGORY	MEASURE
Total Other/In-Kind Remuneration Amount	\$0
Description of Other/In-Kind Remuneration Annual Option to Buyback Sick Time in Cash	
Description of Other/In-Kind Remuneration Annual Option to Buyback Vacation Time in Cash	
Description of Other/In-Kind Remuneration Annual Option to Buyback Personal Time in Cash	
Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 1	
Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 2	
Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 3	
Additional Comment 1	
Additional Comment 2	
Additional Comment 3	

NAME=Jennifer Zona

CATEGORY	MEASURE
Job Title	Coordinator/Director/Manager/Supervisor
Job Title II	Supervisor CST
Base Annual Salary Amount	\$89,573
Full-Time Equivalent (FTE)	1.0
Shared with Another District?	N
Shared County	
Shared District	
Job Title Other District	
Member of Collective Bargaining Unit (CBU)?	N
Beginning Date of Contract	07/01/15
End Date of Contract	06/30/16
Contracted Number of Annual Work Days	260
Contracted Number of Annual Vacation Days	20
Contracted Number of Annual Sick Days	12
Contracted Number of Annual Personal Days	4
Contracted Number of Annual Consulting Days	0
Number of Other Contracted Non-Working Days	92
Description of Other Contracted Non-Working Days	
Total Allowances Amount	\$1,000
Total Bonuses Amount	\$0
Total Stipends Amount	\$0
District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	\$0
District Contributions Above Teacher Contract for Retirement Plans	\$0
Total Contractual Post-Employment Benefit Amount	\$15,000
Contractual Post-Employment Benefit Description of Payout of Sick days	After 5yrs. upon separation/Retirement
Contractual Post-Employment Benefit Description of Payout of Vacation days	No vacation day payout
Contractual Post-Employment Benefit Description of Payout of Personal days	No Personal day payout.
Contractual Post-Employment Benefit Description of Other Benefits 1	
Contractual Post-Employment Benefit Description of Other Benefits 2	
Contractual Post-Employment Benefit Description of Other Benefits 3	

NAME=Jennifer Zona

CATEGORY	MEASURE
Total Other/In-Kind Remuneration Amount	\$0
Description of Other/In-Kind Remuneration Annual Option to Buyback Sick Time in Cash	
Description of Other/In-Kind Remuneration Annual Option to Buyback Vacation Time in Cash	
Description of Other/In-Kind Remuneration Annual Option to Buyback Personal Time in Cash	
Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 1	
Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 2	
Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 3	
Additional Comment 1	
Additional Comment 2	
Additional Comment 3	

NAME=SunMi Kim

CATEGORY	MEASURE
Job Title	Other
Job Title II	BCBA-Behaviorist
Base Annual Salary Amount	\$87,380
Full-Time Equivalent (FTE)	1.0
Shared with Another District?	N
Shared County	
Shared District	
Job Title Other District	
Member of Collective Bargaining Unit (CBU)?	N
Beginning Date of Contract	07/01/15
End Date of Contract	06/30/16
Contracted Number of Annual Work Days	260
Contracted Number of Annual Vacation Days	10
Contracted Number of Annual Sick Days	12
Contracted Number of Annual Personal Days	4
Contracted Number of Annual Consulting Days	0
Number of Other Contracted Non-Working Days	92
Description of Other Contracted Non-Working Days	
Total Allowances Amount	\$0
Total Bonuses Amount	\$0
Total Stipends Amount	\$0
District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	\$0
District Contributions Above Teacher Contract for Retirement Plans	\$0
Total Contractual Post-Employment Benefit Amount	\$15,000
Contractual Post-Employment Benefit Description of Payout of Sick days	upon retirement and 20yrs in district
Contractual Post-Employment Benefit Description of Payout of Vacation days	no payout for vacation days
Contractual Post-Employment Benefit Description of Payout of Personal days	no payout for personal days
Contractual Post-Employment Benefit Description of Other Benefits 1	
Contractual Post-Employment Benefit Description of Other Benefits 2	
Contractual Post-Employment Benefit Description of Other Benefits 3	

NAME=SunMi Kim

CATEGORY	MEASURE
Total Other/In-Kind Remuneration Amount	\$0
Description of Other/In-Kind Remuneration Annual Option to Buyback Sick Time in Cash	
Description of Other/In-Kind Remuneration Annual Option to Buyback Vacation Time in Cash	
Description of Other/In-Kind Remuneration Annual Option to Buyback Personal Time in Cash	
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Additional Comment 1	
Additional Comment 2	
Additional Comment 3	